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tal and labor, or ability and labor, are "equally necessary for producing any effect at all, it is unmeaning to say that so much of it is produced by one and so much by the other": Mr. Mallock seems himself open to the criticism that he takes what Mill intended as merely a philosophical observation to be a denial of concrete laws of distribution in society.

JOHN CUMMINGS.

*Der Parlamentarismus, die Volksgesetzgebung und die Socialdemokratie.* By KARL KAUTSKY. Stuttgart: J. H. Dietz, 1893. 8vo. pp. viii + 139.

THE traditional attitude of socialists, both in Germany and elsewhere, has generally been hostile to "parliamentarism." The name of the "Social-Democrats" of Germany is significant of their leaning toward the primitive democratic organization of society, which has no use for a parliament. Socialists have made much of the direct participation of the people in legislation, almost universally to the extent of urging the Referendum, Initiative, and Imperative Mandate, and very generally advocating a close circumscription of the powers of the representative body. At the same time they have held in theory that the members should be delegates only, and not representatives in the full sense. Extremists have held that representative legislatures have no place in the republic of the future, and have even discountenanced participation in elections of members of parliamentary bodies.

Mr. Kautsky takes exception to this view. He expresses the view of what is probably a strong section and apparently a growing section of European socialism, that a parliamentary legislative body, and the parliamentary method, is not simply a necessary evil under existing circumstances, but is the best means known for embodying the popular will in law and enforcing the execution of the law. It is urged that direct legislation by the people belongs to the same primitive stage of culture with direct administration of justice by the people, and that both of these become impossible as the community increases in numbers and complexity. In a large and highly developed republic it would take all the time of all the citizens to enact the necessary laws and watch over their execution. The most that can be left to direct popular action is what is comprised in the Referendum and the Initiative, and the purpose of these two institutions is not to abolish the parliamentary body, but only to render it more immediately dependent on popular influence and control.

It is pointed out that not only is the trend of development toward the employment of parliamentary methods in all civil bodies, but even in voluntary organizations of all kinds and for all purposes the same method necessarily prevails. And by no class is the parliamentary idea carried out more rigorously than by the laboring population, from whose members the socialist organizations are made up. They, the substance and exponent of the coming socialist State, delegate powers to their representatives, when occasion demands, with more freedom, and submit to their decision with less reserve, than any other class. No class or party has the same sense of party discipline and solidarity.

The author points out that direct legislation by the people, together with its complement, direct administration of justice, logically belong in the anarchist scheme. It is, in fact, the characteristic feature that distinguishes anarchism from socialism.

While its purpose is the refutation of what the author considers an unsocialistic position—the position that the powers of parliamentary (representative) bodies should be closely limited and legislation by the body of the people insisted on at all points, the argument serves a purpose more interesting to students of the socialist movement. It indicates that the attitude of socialism, in the persons of the leaders of the movement, is with an increasing degree of consciousness coming to be that of an aspiration towards the republic, in the same sense which that term conveys to English-speaking people. Parliamentarism is the form and method whereby socialism is to work out the salvation of mankind. Patriarchal absolutism has virtually ceased some time past to occupy the socialist's thoughts, and the idea of government by a committee of delegates is likewise becoming discredited. The modern socialistic movement has outlived the bitter antagonism to all things belonging to the existing social order, which characterized its early utterances at the middle of the century, and is casting about to find and make use of whatever is good and serviceable for the cause in modern political institutions. A livelier appreciation of the meaning of the dogma that socialism is the "next stage in social evolution," that it will be reached if at all by an evolution from existing forms of social organization, is bringing into fuller consciousness the implication that socialism is the industrial republic, not industrial democracy, and that the means by which it will do its work must be, if anything, a further development and a perfected form of the means employed by the political republic in its sphere.

Perhaps the first reflection which this change, or growth, will suggest to conservative members of society, is that it renders socialism all the more effective an engine for mischief, the more reasonable it becomes on all other heads than its chief characteristic of antagonism to the institution of private ownership.

T. B. VEBLEN.

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*Special Assessments : A Study in Municipal Finance.* By VICTOR ROSEWATER, PH.D. New York : Columbia College, 1893. 8vo. pp. 152.

*The Inheritance Tax.* By MAX WEST, PH.D. New York : Columbia College, 1893. 8vo. pp. 140.

THESE two monographs are among the very best of the excellent series of doctoral dissertations in course of publication by the department of Political Science in Columbia College. Both are scholarly contributions to important problems of public finance.

It is fitting that the first thoroughgoing discussion of the subject of special assessments should have come from an American student. Special assessments have played an extremely important part in the revenues of American municipalities. They are not indeed unknown in England and Europe, but their application there has been so scanty that they have almost completely escaped the attention of foreign writers on finance, as a distinct form of public contribution. In the United States, however, special assessments are one of the most important local exercises of the taxing power. The system had its beginning in New York in the seventeenth century, and since then it has spread until it has been legally recognized in all but four states. The system has won the pretty general approval of the courts, and the abundant litigation to which it has given rise has led to the development of a set of principles more or less accurately describing the objects for which special assessments may be made, the persons who may make them and the limitations on the exercise of the power. Mr. Rosewater has studied the cases carefully and discussed the underlying principles with judgment and discernment. It seems well settled now that special assessments are an exercise of the taxing power, although they are not taxes in the ordinary sense. They have certain features in common with both fees and taxes, but the points of dissimilarity are sufficiently numerous and important to entitle them to a separate place in a classification and treatment of public revenues.